



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 17, 2007

**Control Number:** SBSE-11-1207-064

**Expires Date:** December 10, 2008

**Impacted IRMs:** 11.3.13, 11.3.28 & 11.3.35

MEMORANDUM FOR GLD AREA MANAGERS AND DISCLOSURE MANAGERS

FROM: Joseph R. Aceto /s/ Joseph R. Aceto  
Director, Governmental Liaison and Disclosure

SUBJECT: Interim Guidance on Disclosure Special Search  
Guidance and Policy

The purpose of this memo is to issue interim guidance required for Freedom of Information Act and ex parte court order requests. Please ensure that this information is distributed to all affected employees within your organization.

This memo provides guidance for expediting searches related to FOIA requests and all court requests including ex parte court orders and subpoenas. Disclosure personnel will request documents by Special Search rather than ESTAB.

All FOIA, ex parte, and other court mandated requests qualify for Campus Priority Search Treatment per IRM 3.5.61.1.2.3. Recent discussions with the Wage and Investment Government Management Project Office (GPMO), the office that monitors files activity, support Disclosure Special Search requirements. Full implementation of these procedures will enhance Disclosure Cycle Time and assist in reducing the FOIA backlog. Our goal is to minimize cycle time through process efficiency.

**Special Search Processing:**

- Prepare Form 2275, Records Request, Charge and Recharge, as the first step in ordering returns or administrative files.
- Form 2275 must be accurate and include the mailing address (Mail Stop number is mandatory) along with the Caseworker and Disclosure Manager telephone number.
- Fax Form 2275 to the appropriate Campus Special Search Unit, which will process these requests within 30 minutes of receipt. At least 90% of Special Search Requests are filled within two workdays.
- If a response is not received within three days, Disclosure Managers should contact the appropriate official to follow-up.

If Special Search requests are not processed as described above, contact the appropriate files site. You can find the appropriate files site on the Disclosure web page, by going to Disclosure Technical Resources, and clicking on the Campus Special Search Contacts link. Also, notify Joan McClean of the situation by sending her a descriptive e-mail through the appropriate management chain.

**Sources of Authority:** IRM 3.5.61.1.2.3

**Effect on Other Documents:** This guidance will be incorporated into IRMs 11.3.13.6, 11.3.13.9.30, 11.3.28.3 and 11.3.35 by December 10, 2008.

**Contact:** If you have any questions, please contact Joan McClean, Tax Law Specialist.

**Expiration Date:** This guidance will expire on December 10, 2008.

**cc:** [www.irs.gov](http://www.irs.gov)